



STATE OF WASHINGTON  
DEPARTMENT OF LABOR AND INDUSTRIES  
PO Box 44322 • Olympia, Washington 98504-4322

Dear Provider:

Thank you for your interest in providing services to our workers. Attached you will find the IME Provider Account Application. *To receive payment, you must be approved as an IME Provider and be assigned an IME provider account number.*

**What do I need to submit?**

*If you are either an IME Examiner or an IME Firm*

The following attachments are a part of your application packet.

1. Application (2 pages)
2. Certificate of successful completion of the *Medical Examiner's Handbook* test
3. IME Provider Exam Sites
4. Provider agreement
5. W-9 form for IRS
6. Submit a copy of your professional license for each state where you will be conducting IMEs.
7. Submit all attachments requested in the Provider application.

**What happens next?**

If this is your initial application, you will receive a welcome packet and CD containing:

- Your new provider account number.
- An L&I Toolkit CD which contains:
  - Medical Aid Rules and Fee Schedules.
  - Billing manuals and forms.
  - Address Change Form—*please report changes to your account within 15 days of change.*
  - Quick Reference Guide and Provider Tip Sheet.
- The *Medical Examiner's Handbook* (mailed separately)

If this is your reapplication, you will receive notification of your approval status.

**Want to speed up bill payment?** Electronic billing will speed bill processing time. For information call the Electronic Billing Unit at 360-902-6511. Or visit our Website at <http://www.lni.wa.gov/ClaimsIns/Providers/Billing/BillLNI/Electronic>.

**Need more information? Contact:**

- Provider Accounts: 360-902-5140—for questions concerning your IME account.
- Provider Hotline: 1-800-848-0811—for State Fund Workers Compensation IME billing and payment questions.
- Crime Victims: 1-800-762-3716 – for IME billing and payment questions
- Medical Aid Rules and Fee Schedule applies to both State Fund and Self Insured Claims:  
<http://www.lni.wa.gov/ClaimsIns/Providers/Billing>
- Crime Victims Compensation Fee Schedule: <http://www.lni.wa.gov/ClaimsIns/CrimeVictims/ProvResources>.
- **IME Tracking System (IMETS):** A list of all approved IME examiners and firms is located on-line at the IME Webpage [www.imes.lni.wa.gov](http://www.imes.lni.wa.gov). Select "Find a Medical Examiner." For questions about IMETS, call 360-902-6815.

Sincerely,

Gary Walker, MA, MPA  
Provider Review and Education  
Attachments

**Return To:**  
**Provider Review & Education**  
**Industrial Insurance State Fund**  
**Department of Labor and Industries**  
**PO Box 44322**  
**Olympia WA 98504-4322**

# IME PROVIDER ACCOUNT APPLICATION

I am applying as a(n): ☐ Individual Examiner ☐ Washington  
☐ Examiner working with a firm ☐ Out of State  
☐ Firm

Please check all that apply

☐ New Provider/New Application  
☐ Current Provider/Requesting Additional Provider Number  
☐ Current Provider/3 year Reapplication  
☐ Firm Group Number  
☐ Tax ID change - Effective Date  
Previous Number

(360) 902-5140 Provider Accounts  
1-800-848-0811 Provider Hotline  
Internet address: <http://www.lni.wa.gov>

(Please type or print clearly on all sections)

## 1. TAX REPORTING INFORMATION

Tax Payer Identification Number (EIN or SSN)
THIS NUMBER MUST MATCH THE W-9 FORM YOU SUBMIT!

## 2. ACCOUNT AND BILLING INFORMATION

### A. Administrative Information

1. Individual or business name (as you wish to submit your bills and have your account set up, DBA)	2. Business phone#	2a. Business FAX#
3. Billing address (where payments should be mailed)	4. Business address (for correspondence)	
5. Contact person's name	5a. Billing phone# (regarding your account/bills)	
6. Medical Director (Firms only)	6a. Medical Director professional license number	

### B. Individual IME Provider Information

1. Provider's name (Last, First, MI)	Birthdate
2. Type of license (specialty) <input type="checkbox"/> MD <input type="checkbox"/> DO <input type="checkbox"/> DC <input type="checkbox"/> DDS/DMD <input type="checkbox"/> DPM	3. Professional license number ATTACH CURRENT COPY(s)
4. Provider's mailing address	
5. Phone # to contact you	6. Social Security Number (optional)
7. List practice specialty / subspecialty	8. Email Address

### C. National Provider Identifier (NPI) Information

1. Individual or Organization name	2. If for Subpart, provide Subpart name	3. Please check one Type I Individual <input type="checkbox"/> Type II Organization <input type="checkbox"/>
4. NPI address		
5. NPI 10-digit Identifier	6. If for Subpart, provider Subpart NPI 10-digit identifier	
7. Taxonomy Codes		

APPLICANT NAME \_\_\_\_\_

## MEDICAL QUALIFICATIONS

**1. Doctors licensed to perform medicine and surgery, osteopathic medicine and surgery, podiatric medicine and surgery, must complete the following. Attach a copy of your current dated curriculum vitae, board certification, and any verification of fellowship attendance.**

**I am certified by a board recognized by:**

- ☐ American Board of Medical Specialties, name of board(s) \_\_\_\_\_
- ☐ American Osteopathic Assn. Bureau of Osteopathic Specialties, name of board(s) \_\_\_\_\_
- ☐ American Podiatric Medical Association, name of board(s) \_\_\_\_\_

**I am not Board certified,**

Have you completed a residency? ☐ Yes ☐ No If Yes, attach documentation.

Are you in the process of completing your Board certification? ☐ Yes ☐ No

If Yes, when is your anticipated completion date? \_\_\_\_\_

- ☐ Fellowships \_\_\_\_\_
- ☐ Other \_\_\_\_\_

**2. Doctors licensed to practice chiropractic must complete the following:** (Attach copy of your current curriculum vitae and chiropractic license)

- ☐ I served as an L&I chiropractic consultant for at least 2 years. Dates: from \_\_\_\_\_ to \_\_\_\_\_
- ☐ I attended the department's Chiropractic IME Examiner seminar during the previous 24 months.  
Date attended \_\_\_\_\_

**3. Dental Examiners must complete the following:** (Attach copy of your current curriculum vitae and dental license.)

- ☐ Hold current certification in your specialty ☐ Yes ☐ No

OR

- ☐ Have two years of Post Doctoral clinical experience and completed at least one year of Post-Doctoral training in a program approved by the American Dental Association Commission on Dental Accreditation (CODA). ☐ Yes ☐ No

1. Have you had charges/actions on your license to practice in any state or country? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, attach copy of charges or actions		
2. Have you been charged with criminal activity or a gross misdemeanor? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, give details on separate sheet		
3. Have your hospital privileges in any state or country <u>ever</u> been modified or withdrawn for reasons other than relocation? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, give details on separate sheet		
4. Attach certification of a passing score on the <i>Medical Examiner's Handbook</i> test.		
5. Do you currently provide patient related services (excluding IME's)? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, indicate: <input type="checkbox"/> Full time – 32 hr. week min. <input type="checkbox"/> Part time, _____ Average hours per week _____ OR If you are <b>not</b> currently providing a minimum of 384 hours of patient related services per year, then you must complete a minimum of 12 Continuing Medical Education (CME) units of Department approved education and training per year for a total of 36 CME's in 3 years.  <b>Attach the documentation for the required CME's per WAC 296-23-317.</b>		
6. List date you retired from direct patient care  (mo/yr)	7. Have you been a Washington IME examiner prior to this application?  <input type="checkbox"/> Yes <input type="checkbox"/> No	8. List foreign languages you speak fluently.

## IME PROVIDER APPLICATION & AGREEMENT

The Industrial Insurance Program is authorized by Washington State law, Title 51 Revised Code of Washington (RCW), and is administered by the Department of Labor and Industries. IME services are provided according to Title 51 RCW, Washington Administrative Code (WAC) Chapter 296-23, and policies adopted by the department, including medical coverage decisions.

The following information must be submitted with the IME Provider Application:

- ☐ Certificate of successful completion of the *Medical Examiner's Handbook* test.
- ☐ Current copy of the provider's professional license.
- ☐ Current copy of curriculum vitae.
- ☐ Copy of current board certifications, if applicable; (a letter from board confirming certification is acceptable).
- ☐ Copy of fellowship certificate(s) if applicable.
- ☐ Signed and dated Provider Agreement.
- ☐ Completed Form W-9.
- ☐ IME Provider Exam Site form.
- ☐ If applicable, proof of required Continuing Medical Education (CME) units.

Issuance of a provider number does not guarantee that all services billed by a provider will be paid by the department. Payments will be made according to the department's "Medical Aid Rules and Fee Schedules" as updated annually and according to department policy. The department will purchase only covered services, provided by covered professionals.

### The provider agrees:

- 1) To meet and maintain all applicable state and/or federal licensing or certification requirements to assure the department of the provider's qualifications to perform services.
- 2) To comply with Washington State Law Title 51 RCW, Washington Administrative Code (WAC), including but not limited to, Chapter 296-23 and policies adopted by the department, including fee schedules and medical coverage decisions.
- 3) That providing services to an injured or ill worker who is covered under the department's jurisdiction, constitutes acceptance of the requirements of Title 51 RCW, and the WACs, including but not limited to, Chapters 296-20, 296-21, 296-23, and 296-23A, and policies adopted by the department, including fee schedules and medical coverage decisions.
- 4) To accept the department's or self-insured employer's payment as sole and complete remuneration for services provided to the worker as required by Washington State law. The provider agrees not to bill a worker for:
  - a) services covered by the industrial insurance program which are related to the industrial injury or occupational disease;
  - b) the difference between the billed and paid charges.

In the event a provider believes additional funds are due, the provider may submit a Provider's Request for Adjustment Form to the department for consideration in accordance with the instructions contained on the Remittance Advice.

- 5) That if the provider receives payment from the department or self-insurer in error or in excess of the amount properly due under the applicable rules and policies, the provider will promptly return to the department or self-insurer any excess monies received. The department may audit the provider's records to determine compliance with the rules and regulations of the department as provided in Washington State law.

6) To maintain documentation and records for a minimum of five years to support the services and levels of services billed. The provider agrees that these records and supportive materials will be made available to the department upon request as provided in Washington State law.

7) To notify the department immediately of any changes to information in this application or provider status (e.g., any new actions against your professional license, federal tax identification number, ownership, incorporation, address, etc.). A change in ownership or federal tax ID number may require a new IME provider account number.

8). If a new IME provider account number is assigned, providers who bill electronically must also submit an electronic billing agreement and, if billing through an intermediary, a Power of Attorney.

A provider will be held to all the terms of this agreement even though a third party may be involved in billing claims to the department. The department reserves the right to deny, revoke, suspend or condition an IME provider's authorization to provide IME services to injured workers.

### **Provider's Statement of Agreement**

I (the provider), \_\_\_\_\_, (print or type) agree to abide by the terms of this agreement and by all applicable federal and Washington State statutes, rules and policies. I have enclosed with my application all required supporting information to establish an IME provider account, including a current copy of my license and a completed Form W-9. I will provide independent, objective and timely medical opinions for all IMEs I conduct. I understand that it is the expectation of the department that all workers will be treated with dignity and respect. I understand my performance will be measured by the quality of my examinations and report, and not by whether my recommendations are perceived as favorable or unfavorable to the parties involved. I understand issuance of an IME provider number by the department does not guarantee that I will receive any IME referrals from the department.

I attest that this application and all the attachments are accurate and true to the best of my knowledge.

Signature	Date
-----------	------

### **Agreement to Code of Ethics**

By signing you agree:

- To understand and adhere to standards of ethical conduct as listed in RCW 42.52.140 (Gifts) and RCW 42.52.150 (Limitations on Gifts).
- To not offer any gift, gratuity, or favor to any department employee to include food and other refreshments.
- To not seek to unduly influence the actions or decisions of department employees.
- To report any incidence of unethical conduct or abuse of their position by a department employee to the Manager, Provider Review and Education, Health Services Analysis.
- To understand that a failure to meet these standards of ethical conduct could result in adverse administrative action by the department and/or criminal action per RCW 51.48.280 and Title 9A.68.

Signature	Date
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# IME PROVIDER EXAM SITES

IME provider name	Date
IME firm name	

  

1. Conduct exam in:     ☐ OWN OFFICE     ☐ IME FIRM OFFICE

Scheduling phone

Site name (if applicable)

  

Exam site address	City	State	ZIP+4	Exam site phone
Mail records to (if different than above)				FAX records to:
City	State	ZIP+4		
  
2. Conduct exam in:     ☐ OWN OFFICE     ☐ IME FIRM OFFICE

Scheduling phone

Site name (if applicable)

  

Exam site address	City	State	ZIP+4	Exam site phone
Mail records to (if different than above)				FAX records to:
City	State	ZIP+4		
  
- 3.. Conduct exam in:     ☐ OWN OFFICE     ☐ IME FIRM OFFICE

Scheduling phone

Site name (if applicable)

  

Exam site address	City	State	ZIP+4	Exam site phone
Mail records to (if different than above)				FAX records to:
City	State	ZIP+4		
  
4. Conduct exam in:     ☐ OWN OFFICE     ☐ IME FIRM OFFICE

Scheduling phone

Site name (if applicable)

  

Exam site address	City	State	ZIP+4	Exam site phone
Mail records to (if different than above)				FAX records to:
City	State	ZIP+4		

## Request for Taxpayer Identification Number and Certification

Give form to the  
requester. Do not  
send to the IRS.

Print or type  
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Business name, if different from above

Check appropriate box: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership  
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ .....  
☐ Other (see instructions) ▶

☐ Exempt  
payee

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

or

Employer identification number

### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign  
Here

Signature of  
U.S. person ▶

Date ▶

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

**Limited liability company (LLC).** Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business name" line.

**Other entities.** Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

**Note.** You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

### Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the business name, sign and date the form.



Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
  2. The United States or any of its agencies or instrumentalities,
  3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
  4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
  5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
  7. A foreign central bank of issue,
  8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
  9. A futures commission merchant registered with the Commodity Futures Trading Commission,
  10. A real estate investment trust,
  11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
  12. A common trust fund operated by a bank under section 584(a),
  13. A financial institution,
  14. A middleman known in the investment community as a nominee or custodian, or
  15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, and payments for services paid by a federal executive agency.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [www.irs.gov](http://www.irs.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

**Signature requirements.** Complete the certification as indicated in 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

### What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

**Note.** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

## Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

### Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.consumer.gov/idtheft](http://www.consumer.gov/idtheft) or 1-877-IDTHEFT(438-4338).

Visit the IRS website at [www.irs.gov](http://www.irs.gov) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.